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that you forget sometimes that when we had a major revenue act passed in 1968 that we took away a certain amount of tax sources to the schools. We tood away the intangible tax. At that time it was worth \$11 million. The school is still getting that same \$11 million even though the intangible tax has appreciated at a rate of almost 11 percent annually ever since then. Secondly, there are other states, and many states, who are presently providing anywhere from 40 to 50 percent of the cost of the public schools of their states. I can give you . . . our neighboring states, Iowa. I'll close with this, Iowa presently is giving to their schools \$295 million. They are now presently considering an increase, depending upon whether the Governor will prevails or the legislative will prevails. The Governor's suggesting \$75 million additional. The legislature is proposing \$86 million in addition to that \$295 million. In Kansas . . . the state has been noted historically even more conservative than we They presently are getting \$240 million worth of aid. They now are considering, and probably will, increase aid an additional \$38 million. So I merely leave you with those facts to show you that we are asking a rather modest increase really, I think within our ability to meet it. I think we owe it not only to the students & the parents but to every citizen who pays property tax.

PRESIDENT: Senator Duis do you want to continue the closing argument.

SENATOR DUIS: Mr. President, is this closing then?

PRESIDENT: Well yeah. There are no other lights on other than you and Senator Koch. Oh, Senator Burrows. Yours didn't go off, that's why. Senator Burrows.

SENATOR BURROWS: Mr. President, members of the Legislature, one thing I would like to bring to your attention on the qualifying mill levy that's in this bill. There is no relationship between earnings by counties and valuations. highest earnings areas, many times, have very low property values regarding the district. Some of your districts that have high property areas, the rural districts have high property valuation and the lowest incomes in the state. this qualifying mill levy in it does not necessarily in any way provide any equity on the relationship of ability to pay or income that in the school district or in the county on ability to pay principle. It simply cuts out rural areas that have a large valuation that may have practically no income based within it to pay that property tax with. It is not an equilization factor. It is one that discriminates against an area with high property valuation and low income I therefore consider that totally a non-equilization formula, not an equilization formula. Thank you.

PRESIDENT: Senator Duis.

SENATOR DUIS: If we're closing.

PRESIDENT: Well there's no other lights on.